

## ABSTRACT OF THE DISCLOSURE

A Layer 2 switching device is provided, which includes: a flow table in which an entry is registered, the entry including an IP address of one host selected from first and second hosts as a source IP address thereof and MAC and IP addresses of the other host as MAC and destination IP addresses thereof; a converter that, in the case where data having the IP address of the one host set as the source IP address thereof and having the IP address of the other host set as the destination IP address thereof is received from the one host, converts the destination MAC address set in the data into the MAC address of the other host based on the entry in the flow table; and a unit that sends out the data, which has the destination MAC address converted, to the other host.